

Andrews Hooper Pavlik PLC

Saginaw, MI 48638-6035

Filing Instructions

Form TD F 90-22.1

Report of Foreign Bank and Financial Accounts

Taxable Year Ended December 31, 2009

Name: James D Pieron, Jr.

Date Due: June 30, 2010

Mail To: Internal Revenue Service
U. S. Department of the Treasury
P. O. Box 32621
Detroit, MI 48232-0621

Signature: You should sign and date the form.

Other: Initial and date the copy and retain it for your records. Do not mail Form TD F 90-22.1 with your 2009 Form 1040 return.

**GOVERNMENT
EXHIBIT
89**

TD F 90-22.1

(Rev. October 2008)
Department of the Treasury
Do not use previous editions of
this form after
December 31, 2008

**REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

OMB No. 1545-2038

1 This Report is for Calendar
Year Ended 12/31**2009**Amended ☐**Part I Filer Information**

2 Type of Filer

a ☒ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other—Enter type _____

3 U.S. Taxpayer Identification Number

[REDACTED]

If filer has no U.S. Identification
Number complete Item 4.

4 Foreign identification (Complete only if Item 3 is not applicable.)

a Type: ☐ Passport ☐ Other _____

b Number _____ c Country of Issue _____

5 Individual's Date of Birth
MM/DD/YYYY

[REDACTED]

6 Last Name or Organization Name

PIERON, JR.

7 First Name

JAMES

8 Middle Initial

D

9 Address (Number, Street, and Apt. or Suite No.)

[REDACTED] **CHURCHILL**

10 City

MT. PLEASANT

11 State

MI

12 Zip/Postal Code

48858

13 Country

14 Does the filer have a financial interest in 25 or more financial accounts?

☐ Yes If "Yes" enter total number of accounts _____

(If "Yes" is checked, do not complete Part II or Part III, but retain records of this information)

☒ No**Part II Information on Financial Account(s) Owned Separately**

15 Maximum value of account during calendar year reported

1,000,00016 Type of account a ☒ Bank b ☐ Securities c ☐ Other—Enter type below _____

17 Name of Financial Institution in which account is held

UBS

18 Account number or other designation

20262869760J

19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held

POSTFACH, CH-6002

20 City

LUZERN

21 State, if known

22 Zip/Postal Code, if known

23 Country

SWITZERLAND**Signature**

44 Filer Signature

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

05/17/2012

File this form with: U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR 103). No report is required if the aggregate value of the accounts did not exceed \$10,000. See Instructions For Definitions.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 103.

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 103. The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 20 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

Part II Continued—Information on Financial Account(s) Owned Separately				Form TD F 90-22.1
Complete a Separate Block for Each Account Owned Separately				Page Number
This side can be copied as many times as necessary in order to provide information on all accounts.				<u>2</u> of <u>3</u>
1 Filing for calendar year <u>2009</u>	3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: <u>[REDACTED]</u>	6 Last Name or Organization Name <u>PIERON, JR.</u>		
15 Maximum value of account during calendar year reported <u>300,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>UBS</u>				
18 Account number or other designation <u>[REDACTED] 4360X</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>POSTFACH, CH-6002</u>			
20 City <u>LUZERN</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported <u>2,250,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>UBS</u>				
18 Account number or other designation <u>[REDACTED] 5560X</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>POSTFACH, CH-6002</u>			
20 City <u>LUZERN</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported <u>100,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>UBS</u>				
18 Account number or other designation <u>[REDACTED] 6060K</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>POSTFACH, CH-6002</u>			
20 City <u>LUZERN</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported <u>250,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>CREDIT SUISSE</u>				
18 Account number or other designation <u>[REDACTED] 712</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>CH-GENEVA 70 (0251)</u>			
20 City <u>GENEVA</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported <u>3,800,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>UBS</u>				
18 Account number or other designation <u>[REDACTED] 6260Z</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>POSTFACH, CH-8098</u>			
20 City <u>ZURICH</u>	21 State, if known	22 Zip/Postal Code, if known <u>8001</u>	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	

Form TD F 90-22.1 (Rev. 10-2008)

Part IV Information on Financial Account(s) Where Filer has Signature or Other Authority but No Financial Interest in the Account(s)				Form TD F 90-22.1	
Complete a Separate Block for Each Account				Page Number 3 of 3	
This slide can be copied as many times as necessary in order to provide information on all accounts.					
1 Filing for calendar year 2009		3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: [REDACTED]		6 Last Name or Organization Name PIERON, JR.	
15 Maximum value of account during calendar year reported 7,250,000			16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held JP MORGAN					
18 Account number or other designation [REDACTED] 1701		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held 125 LONDON WALL			
20 City LONDON		21 State, if known		22 Zip/Postal Code, if known EC2TY5AJ	
23 Country ENGLAND				34 Last Name or Organization Name of Account Owner JDFX FUND LTD	
36 First Name		37 Middle initial		38 Address (Number, Street, and Apt. or Suite No.) 9 USTERISTRASSE	
39 City ZURICH		40 State		41 Zip/Postal Code 8001	
42 Country SWITZERLAND				43 Filer's Title with this Owner CEO	
15 Maximum value of account during calendar year reported 1,000,000			16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held DEUTSCHE BANK					
18 Account number or other designation [REDACTED] 0266A		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held 100 PLAZA ONE			
20 City JERSEY CITY		21 State, if known NJ		22 Zip/Postal Code, if known 07311	
23 Country				34 Last Name or Organization Name of Account Owner JDFX FUND LTD	
36 First Name		37 Middle initial		38 Address (Number, Street, and Apt. or Suite No.) 9 USTERISTRASSE	
39 City ZURICH		40 State		41 Zip/Postal Code 8001	
42 Country SWITZERLAND				43 Filer's Title with this Owner CEO	
15 Maximum value of account during calendar year reported			16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
23 Country				34 Last Name or Organization Name of Account Owner	
36 First Name		37 Middle initial		38 Address (Number, Street, and Apt. or Suite No.)	
39 City		40 State		41 Zip/Postal Code	
42 Country				35 Taxpayer Identification Number of Account Owner	
43 Filer's Title with this Owner					